

[117H3574]

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(Original Signature of Member)

118TH CONGRESS
1ST SESSION

H. R. _____

To amend the Internal Revenue Code of 1986 to modify the rules for
postponing certain deadlines by reason of disaster.

IN THE HOUSE OF REPRESENTATIVES

Mr. KUSTOFF introduced the following bill; which was referred to the
Committee on _____

A BILL

To amend the Internal Revenue Code of 1986 to modify
the rules for postponing certain deadlines by reason of
disaster.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Filing Relief for Nat-
5 ural Disasters Act”.

1 **SEC. 2. MODIFICATION OF RULES FOR POSTPONING CER-**
2 **TAIN DEADLINES BY REASON OF DISASTER.**

3 (a) AUTHORITY TO POSTPONE FEDERAL TAX DEAD-
4 LINES BY REASON OF STATE-DECLARED DISASTERS.—
5 Section 7508A of the Internal Revenue Code of 1986 is
6 amended by redesignating subsections (c), (d), and (e) as
7 subsections (d), (e), and (f), respectively, and by inserting
8 after subsection (b) the following new subsection:

9 “(c) SPECIAL RULE FOR STATE-DECLARED DISAS-
10 TERS.—

11 “(1) IN GENERAL.—Upon the written request
12 of the Governor of a State (or the Mayor, in the
13 case of the District of Columbia) in which an emer-
14 gency or disaster has been declared under State law,
15 subsection (a) shall apply to such State-declared
16 emergency or disaster in the same manner as such
17 subsections apply to federally declared disasters.

18 “(2) STATE.—For purposes of this section, the
19 term ‘State’ includes the District of Columbia, the
20 Commonwealth of Puerto Rico, the Virgin Islands,
21 Guam, American Samoa, and the Commonwealth of
22 the Northern Mariana Islands.”.

23 (b) MANDATORY EXTENSIONS EXTENDED TO 120
24 DAYS.—Section 7508A(e) of such Code, as redesignated
25 by subsection (a), is amended—

- 1 (1) by striking “60 days” in paragraph (1)(B)
2 and inserting “120 days”,
3 (2) by striking “60-day” in paragraph (6) and
4 inserting “120-day”, and
5 (3) by striking “60-DAY” in the heading and in-
6 serting “120-DAY”.
7 (c) EFFECTIVE DATE.—The amendments made by
8 this section shall apply to declarations made after the date
9 of the enactment of this Act.